

Tax Bulletin

Tax Bulletin 9-06

Effective Date: Jan. 1, 2007

Re: Imposition of Municipality Transient Room Tax by LaVerkin City

The 1997 Utah Legislature passed House Bill 98, Local Taxing Authority, authorizing municipalities to impose a municipal transient room tax of up to 1 percent on rents charged on public accommodations to persons who occupy that public accommodation for less than thirty consecutive days. A public accommodation is defined as any place that provides temporary sleeping accommodations to the public and includes a motel, hotel, motor court, inn, bed and breakfast establishment, condominium, and resort home.

Beginning Jan. 1, 2007, LaVerkin City has elected to impose the municipal transient room tax, by ordinance, at a rate of 1 percent. When added to the 3 percent transient room tax imposed by Washington County, the total county and municipal transient room tax in LaVerkin City is 4 percent.

All persons, groups, or organizations renting public accommodations in LaVerkin City must begin collecting the municipal transient room tax, in addition to other state and local taxes imposed, beginning Jan. 1, 2007.

The 1 percent municipality transient room tax imposed by LaVerkin City must be remitted to the Tax Commission on the Transient Room Tax Return, form TC-61T, beginning with the January 2007 monthly period (for monthly filers), the January-March 2007 quarterly period (for quarterly filers), and the January-December 2007 annual period (for annual filers).

QUESTIONS...



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